

01/24/02
 Commissioner for Patents
 Washington, D.C. 20231

Dear Sir:

Transmitted herewith for filing is the patent application of:

Inventor(s): **Tomoyuki FURUHATA**

For: **SEMICONDUCTOR DEVICES AND METHODS FOR MANUFACTURING THE SAME**

Jc997 U.S. PTO
 10/053910
 01/24/02

Enclosed are:

☒ 17 Pages of text and 7 Sheet(s) of drawings (☒ formal ☐ informal) + 0 extra copies

☒ A certified copy of 2001-015671, filed 24 January 2001, in Japan, from which priority is claimed in the subject case pursuant to Rule 55(b) and 35 USC 119. ☐ Will follow.

☐ Declaration and Power of Attorney. ☒ Will Follow.

CALCULATION OF FEES					
ITEM		NUMBER OF CLAIMS FILED MINUS BASE*	NUMBER OF CLAIMS OVER BASE x RATE SM/LG ENTITY	\$ AMOUNT	\$ FEE
A	TOTAL CLAIMS FEE	23 - 20* =	x \$9.00 or x \$18.00	\$54	
B	INDEPENDENT CLAIMS FEE**	4 - 3* =	x \$42.00 or 1 x \$84.00	\$84	
C	SUBTOTAL - ADDITIONAL CLAIMS FEE (ADD FINAL COLUMN IN LINES A + B)				\$138.00
D	BASIC FEE – SMALL ENTITY FEE = \$370.00 / LARGE ENTITY FEE = \$740				\$740.00
E	MULTIPLE-DEPENDENT CLAIMS FEE – SMALL ENTITY FEE = \$140.00 /LARGE ENTITY FEE = \$280				\$0
F	ASSIGNMENT RECORDING FEE \$ 40.00				\$0
G	TOTAL FEE (ADD LINES C, D, E AND F)				\$878.00
**LIST INDEPENDENT CLAIMS 1, 5, 8, 17					

☒ A check in the amount of \$ 878.00 to cover the filing fee is enclosed. A copy of this letter is enclosed.

☒ The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 50-0585. A duplicate copy of this sheet is enclosed.

☒ Any additional filing fees required under 37 CFR 1.16.

☒ Any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

Alan S. Raynes
 Alan S. Raynes, Reg. No. 39,809

Date: January 24, 2002

KONRAD RAYNES VICTOR & MANN, LLP
 315 South Beverly Drive, Suite 210
 Beverly Hills, CA 90212
 (310) 556-7983

Customer No. 24033